

EXHIBIT 12



May 12, 2023

Messrs.
André Paul Boissier
Sergei Jean-Frederic Boissier
Mrs.
Natasha Dolores Boissier

Re: Consent and Instruction Required by Banque Lombard Odier & Cie SA

Dear Messrs. and Mrs. Boissier,

This correspondence follows a series of deposits made in error by the trustees of The Valbois Trust and The Dubois Trust (the “Trusts”) into account No. 11299100 (the “LO Account”), which Mrs. Valeska Sigren-Boissier (“VB”) held jointly with Mr. Jean Jacques Boissier (“JJB”) at the Lombard Odier Bank (the “Bank”). Such deposits correspond to distributions made to VB under and pursuant to the terms of the Trusts. The Bank has twice declined the trustees’ request to reverse such deposits and instead requested joint instructions to that effect signed by VB and by each of you. Because the amounts referenced herein are the property of VB, you are hereby requested to provide written instructions to the Bank so that it may return the aforementioned deposits back to the originating accounts for further distribution to VB.

The trustees made a total of six deposits into the LO Account for an aggregate amount of USD 529,583.90, according to the following schedule:

Originating Acct	DATE	DESIGNATION	USD	RECEIVING ACCOUNT
509545A0	03.01.2022	Transfer to Mr JJ &JO V Boissier	143.75	CUENTA 9100 CTA COMPARTIDA LOMBARD
201556B0	03.01.2022	Transfer to Mr JJ &/O Mrs V Boissier	9,938.20	CUENTA 9100 CTA COMPARTIDA LOMBARD
509545A0	01.04.2022	Transfer to Mr JJ &JO V Boissier	77,165.61	CUENTA 9100 CTA COMPARTIDA LOMBARD
201556B0	01.04.2022	TRANSFER TO MR JJ MR V BOISER	73,666.00	CUENTA 9100 CTA COMPARTIDA LOMBARD
509545A0	04.07.2022	Transferlo Mr JJ &/O V Boissier	179,302.68	CUENTA 9100 CTA COMPARTIDA LOMBARD
201556B0	04.07.2022	Transfer to Mr JJ &/O Mrs V Boissier	189,367.66	CUENTA 9100 CTA COMPARTIDA LOMBARD
TOTAL			529,583.90	

See bank statements issued by the Bank corresponding to the months of January, April and July of 2022, attached as Annex A hereto.

On August 16, 2022, and then again on September 27, 2022, the Bank declined the Trustees’ request for the return of the foregoing deposits back to the originating Trusts accounts, instructing further that to do so “we would need to receive proper instructions signed by Mrs. VB and JJB’s designated heirs together with the heirs certificate and their IDs duly



notarized (with apostille)." See email correspondence of August 6, 2022, and of September 27, 2022, attached hereto as Annex B and Annex C, respectively.

VB is the sole beneficiary of the Trusts and entitled to dispose freely of the foregoing amounts. Whatever the rationale behind the Bank's position in respect of this matter, it is imperative that each of you provide the Bank with written instructions to transfer the deposits referenced herein from the LO Account back to the accounts of the respective Trusts. You are kindly requested to do so by no later than next Friday, May 19, 2023. Failure to do so will be deemed an attempt to illegally misappropriate VB's property and will result in legal actions (whether civil and/or criminal in nature) before any and all applicable jurisdictions.



Juan Pablo Vergara

c.c.: Marc Genet
Banque Lombard Odier & Cie SA
11, rue de la Corraterie - 1204 Genève - Suisse

David L. Roach
ROACH, LENNON & BROWN, PLLC
535 Washington Street, Suite 1000
Buffalo, New York 14203